



## News Release

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**IRS PROVIDES TAX INFORMATION FOR DONORS AND CHARITIES  
THAT PROVIDE DISASTER RELIEF**

WASHINGTON – With the tremendous outpouring of support for charities following the September 11 terrorist attacks, the Internal Revenue Service today reminded donors and charities about tax laws that may affect them and their contributions.

“We know that tax rules and regulations are probably the last things on the minds of those who are giving so generously to others during this stressful time,” said IRS Commissioner Charles O. Rossotti. “But many people will have to deal with the tax rules about charitable contributions when they file their tax returns next year, and we want them to be prepared.”

The IRS listed the following reminders to donors and charitable organizations:

- Taxpayers may claim a deduction for contributions to charitable organizations only if the donors itemize deductions on Schedule A of their Form 1040 individual income tax return.
- The public can find out whether a particular organization is qualified to receive tax-deductible contributions by calling the IRS Exempt Organizations’ toll-free phone number for customer assistance, 1-877-829-5500, or by checking the IRS Web site, [www.irs.gov](http://www.irs.gov).
- Those who itemize deductions for contributions on their tax return must have evidence of a donation. Cancelled checks or credit card receipts offer the best evidence, but contemporaneous notes of small cash contributions are normally sufficient.
- For each single contribution of \$250 or more to a charity, the donor must obtain a written statement acknowledging the contribution amount and a description of any goods or services provided in exchange for the contribution. Donors must have the statement when they file their return.

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- When a charitable organization receives a payment of more than \$75 that is partly a contribution and partly for goods and services, it generally must give the donor a written statement. The statement must say that only the amount that is more than the goods and services received is deductible, and must include a good faith estimate of their value.
- Contributions earmarked for specified individuals are not deductible.

Persons who have evidence that contributions are being solicited for fraudulent purposes should contact their state charity official, who is often located in the attorney general's office. A list of state charity official offices can be found at [www.nasconet.org](http://www.nasconet.org) and a list of state attorneys general can be found at [www.naag.org](http://www.naag.org).

Information about charitable contributions is available in IRS Publication 526, "Charitable Contributions," on the IRS Web site, or by calling 1-800-829-3676.

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